DEE CEE LABORATORIES, INC.

304 Dee Cee Court / P.O. Box 383 White House, Tennessee 37188-0383 Phone 615-672-4987

1700 00 281-4 0210



December 23, 1999

CERTIFIED MAIL Z 563 708 246

Office of Special Nutritionals (HFS-450) Center for Food Safety and Applied Nutrition Food and Drug Administration 200 "C" Street, S.W. Washington, D.C. 20204

Dear Sir:

This notification is on behalf of Dee Cee Laboratories, Wonder Laboratories and Foster Regal Laboratories, manufacturer and distributor, 304 Dee Cee Court, White House, TN, 37188.

We intend to include the following statement of nutritional support on our Super M.S.M., a dietary supplement containing M.S.M.

"Helps Maintain Healthy Joints and Cartilage"

Please be advised that the information contained herein is, to the best of our knowledge and information, accurate. Our firm has information substantiating that the above statement is truthful and not misleading.

Respectfully submitted,

Harry & Hester

DEE CEE LABORATORIES, INC.

Harry F. Hester, President

HFH/ss

LET UND